CUSTOMER NO. 22186 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re: Attorney Docket No. 1053.001B

In re application of: Gary W. Elko, Robert A. Kubli, and Jens M. Meyer

 Serial No.:
 10/500,938
 Group Art Unit:
 2615

 Filed:
 07/08/04
 Examiner:
 Ping Lee

 Phone No.:
 571-272-7527

For: Audio System Based on at Least Second-Order Eigenbeams

AMENDMENT UNDER 37 CFR 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This Amendment is filed in response to the non-final office action of 02/08/07.